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SOURCE Such'ulipse e Kwanhan Kyujong (Regulations Governing Import and
 Export Duties), published by the Cabinet, Democratic People's
 Republic of Korea, 1948.

IMPORT AND EXPORT DUTIES OF NORTH KOREA

An official North Korean document entitled Such'ulipse e Kwanhan Kyujong (Regulations Governing Import and Export Duties) promulgated under Cabinet Decision No 49, dated 26 October 1948, lists 178 groups of commodities that are subject to North Korean import and/or export duties. Books, newspapers, and other printed matter are exempt from all duty. Calcium cyanamide can be exported duty free, although a 30 percent import duty is usually imposed on this item.

The document states that "The present custom rates apply to items imported and exported by the government's foreign trade organs. The rates for quasi-government and private foreign trade shall be 1.5 times the rates shown herein." It also states that all rates are ad valorem.

The following tables give the ad valorem tariff rates by classes of commodities:

A. Import Duty Lower Than Export Duty

Table 1. Duty-Free Imports, With Varying Export Duty

<u>Item</u>	<u>Export Duty (%)</u>
Scrap iron, grains and flour, table salt, leaf tobacco, raw rubber	50
Manganese and chrome ores, vegetable tan- ning agents and tannin extracts, sul- fur, potassium hydroxide, potassium sulfate, camphor, aspirin, aminopyrine,	30

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<u>Item</u>	<u>Export Duty (%)</u>
phenacetin, salvarsan, sulfanilamide, penicillin, santonin, procaine hydrochloride, caffeine, ethyl ether, chloroform, ephedrine hydrochloride, emetine hydrochloride, mercurochrome, carbonic acid, iodine, and potassium iodide	
Powdered milk and infant foods	20

Table 2. Five-Percent Import Duty, With Varying Export Duty

<u>Item</u>	<u>Export Duty (%)</u>
Glass products, cigarette paper, timber and lumber, type metals (alloys), wire nets used in pulp and paper manufacturing	50
Mineral oils, mercury, vaseline, paraffin, vegetable oils, heavy chemicals, phosphoric acid, tartaric acid, boric acid, citric acid, calcium chloride (refined), chrome alum and [common] potassium alum, drugs (other than those mentioned above), saplings, and seeds	30
Silkworm eggs	25
Reed grass, hydrogenated oil, coal, briquettes, coke	20
Animal oils and fats	15

Table 3. Ten-Percent Import Duty, With Varying Export Duty

<u>Item</u>	<u>Export Duty (%)</u>
Platinum and gold, copper, copper-zinc alloy, copper-tin alloy (bronze, brass, etc.), Babbitt metal and other anti-friction alloys, rubber-insulated electric wire, scales, thermometers, pressure gauges, electric meters, and other measuring apparatus, medical equipment and parts, scientific apparatus and parts, electric communication equipment and parts, electric lighting fixtures and parts (including electric bulbs above 110 volt, 100 watts), vacuum tubes, steam boilers and parts, internal combustion engines, power generators, electric motors, rotary converters and frequency converters, transformers, automobiles, bicycles and parts, rolling stock and parts, rubber tires and tubes, ships and boats, agricultural machinery,	50

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<u>Item</u>	<u>Export Duty (%)</u>
printing machines and parts, spinning machines and parts, mining equipment and parts, machine tools and parts, sewing machines and knitting machines and parts, cotton, ramie, and other fiber products, water-repellent cloth, tracing cloth, insulation tapes, felt and wool cloth for pulp and paper manufacturing, photographic films and dry plates, domestic animals, cloth scraps and rags	
Aluminum, batteries, varnish, paints, cellulose lacquer, cotton and cotton thread, cellophane, printing ink, synthetic dyestuffs, glycerin, tea	30
Leather shoes, rubber products (other than tires)	20

Table 4. Varying Import Duty, but Lower Than Export Duty

<u>Item</u>	<u>Import Duty (%)</u>	<u>Export Duty (%)</u>
Steel ingots, kentledge (other than pig iron)	15	50
Copper wire, nails, nuts and bolts, rivets, washers, wire rope, wire nets (other than those used in paper and pulp manufacturing), insulated electric wire (other than rubber insulated), radiators, hand tools, agricultural implements (other than agricultural machinery), iron and steel products (other than those mentioned above), electric bulbs (smaller than 110 volts, 100 watts), electrical appliances (other than fans, irons, and heaters), ceramics for electrical insulation, paper (other than cigarette paper), wool, cocoon, raw silk, silk thread, knitted goods, leather and pelts, resin	15	30
Watches and clocks, spectacles, cameras, motion picture projectors, and their parts, electric fans, irons, and heaters, wool fabrics	20	50
Gloves (other than leather), hosiery (other than silk), paper products, celluloid, bakelite, synthetic resin, sodium water glass, clothes made of materials other than leather, wool, or silk, saccharine, metal products other than those mentioned above	20	30

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<u>Item</u>	<u>Import Duty (%)</u>	<u>Export Duty (%)</u>
Felts	25	50
Silk and rayon fabrics	25	30
Phonographs, musical instruments	30	50

B. Export Duties Lower Than Import Duty

Table 5. Five-Percent Export Duty, With Varying Import Duty

<u>Item</u>	<u>Import Duty (%)</u>
Lead	50
Fruits [fresh, dried, and canned]	30
Sodium bicarbonate	30
Superphosphate of lime	30
Calcium carbide	30
Mica and mica products	20

Table 6. Varying Export Duty, but Lower Than Import Duty

<u>Item</u>	<u>Export Duty (%)</u>	<u>Import Duty (%)</u>
Vegetables, seaweed, fish and shells, including fish eggs and entrails	7	30
Alcohol	10	60
Pulps, silver, pig iron, zinc, candles, soap, starch, ginseng, cosmetics, matches, rubber shoes	10	50
Graphite, hydraulic cement, bricks and slates, grape sugar, wheat gluten, hydrochloric acid, nitric acid, sulfuric acid, acetic acid, soda ash, caustic soda, ammonium sulfate, ammonium chloride and ammonium nitrate for fertilizers, chemical fertilizers other than calcium cyanamide and super- phosphate of lime, calcium chloride (unrefined), bleaching powder, alums (other than chrome and potassium alums), potassium chlorate, gunpowders and pyrotechnic supplies, lead oxide, carbon black, water-base paints, oil cakes, precious and semiprecious stones	10	30

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<u>Item</u>	<u>Export Duty (%)</u>	<u>Import Duty (%)</u>
Synthetic fiber products, fodders and natural fertilizers	15	30
Alcoholic beverages, toys	20	60
Condiments, coffee, cocoa, chocolate, tobacco (other than leaf tobacco), furniture, firewood and charcoal, fountain pens, pencil sharpeners, polygraphic equipment and parts, tobacco pipes and other smoking apparatus, sports and athletic equipment, toilet articles	20	50
Meats and poultry products, sugar, honey, and confections, pepper, mustard, and other spices, fruit juices, syrups and nonalcoholic beverages, sodium carbonate, ammonium chloride and ammonium nitrate for nonfertilizer uses, inks (other than printing inks), leather gloves, silk hosiery, foreign hats, footwear (other than rubber and leather shoes), leather, wool, or silk clothes, plywood, umbrellas, parasols, fans	20	30

C. Import and Export Duties Equal

Table 7. Identical Export and Import Duty

<u>Item</u>	<u>Export and Import Duty (%)</u>
Noodles, fresh milk	10
Fabricated iron and steel (poles, wires, plates, pipes, etc.)	
Ceramics (other than electrical insulation), minerals (other than precious and semi-precious stones), flax	20
Towels, all items not specified in the above tables	30

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